

(2) Property of any value, by taking the same from the person of another;

(3) Property of any value, by taking the same in the daytime from any dwelling house, office, bank, shop, warehouse, vessel, *motor vehicle*, or railway car, or any building whatever;

(4) Property of less value than \$25, by taking the same in the night-time from any dwelling house, office, bank, shop, warehouse, vessel, *motor vehicle*, or railway car, or any building whatever; or

(5) A record of a court or officer, or a writing, instrument, or record kept, filed, or deposited according to law with or in keeping of any public officer or officers—

Shall be guilty of grand larceny in the second degree, and punished by imprisonment in the state prison for not more than five years, or by imprisonment in the county jail for not exceeding one year or by fine of not more than \$500.

Approved April 18, 1951.

CHAPTER 473—H. F. No. 311

[Section 4 Coded as Section 275.12, Subd. 7.]

An act relating to limitations upon tax levies of school districts and adjusting the basis of computation of tax limitations; amending Minnesota Statutes 1949, Section 275.12, Subdivision 2, and repealing Minnesota Statutes 1949, Section 275.12, Subdivision 4.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1949, Section 275.12, Subdivision 2, is amended to read:

Subd. 2. In excess of the limitations set forth in subdivision 1 and in addition to any levies authorized by Laws

1947, Chapter 575, but not in excess of the limitations contained in any other law or charter, any district having a population in excess of 5,000 and operating schools in not more than four villages or cities, may levy an additional sum not exceeding \$11 per capita of the population of such school district in the year 1949 and subsequent years; any district having a population of more than 5,000 and operating schools in more than four villages or cities, may levy an additional sum not exceeding \$19 per capita in the year 1949 and subsequent years; any district having a population of not more than 5,000 but more than 2,500, and not falling within any subsequent classification of this subdivision, may levy an additional sum not exceeding \$14.50 per capita in the year 1949 and \$17 per capita in the year 1950, and subsequent years; any district having a population of more than 2,500 in which in any year the maximum levy specified in subdivision 1 will amount to \$110,000 for each school unit consisting of grades one to 12 may levy an additional sum not exceeding \$17 per capita in 1949 and subsequent years, in excess of \$110,000 or in excess of \$220,000, if such district maintains two complete school units of grades one to 12; any district having a population of 2,500 or less in which in any year the maximum levy specified in subdivision 1 will amount to \$110,000 or less, may levy an additional sum not exceeding \$21 per capita in 1949 and subsequent years in excess of the amount provided by subdivision 1.

Sec. 2. Minnesota Statutes 1949, Section 275.12, Subdivision 3, is repealed.

Sec. 3. Minnesota Statutes 1949, Section 275.12, Subdivision 4, is amended to read:

Subd. 4. *If the Consumers Price Index, as published by the United States Department of Labor, Bureau of Labor Statistics, for the City of Minneapolis, Minnesota (or if no such Index is published for the City of Minneapolis, for the nearest city to Minneapolis for which such index is published), as of December 15th of any year (or for the date nearest to December 15th if no such Index is published as of December 15th), shall be above 169 (using the average for the years 1935-1939 as a base), the total maximum amounts which may be levied by any district, as computed in accordance with Subdivisions 1 and 2 hereof, shall be increased as follows: In districts having a population of more than 10,000, such maxi-*

mums shall be increased by 1.2% thereof for each of the first 10 points increase in said Index above 169, and by 6/10 of 1% thereof for each additional point increase over 10; in districts having a population of more than 4,000 but less than 10,000, by 1.8% for each of the first 10 points of such increase above 169, and by 6/10 of 1% for each additional point increase after the first 10; in districts having a population under 4,000, by 2.2% for each of the first 10 points of such increase above 169, and by 6/10 of 1% for each additional point increase after the first 10. For all purposes of this computation, a fractional point increase shall be disregarded if less than $\frac{1}{2}$ point, and treated as one full point of [if] $\frac{1}{2}$ point, or more. Of the additional levies provided hereby, not less than \$2.00 per capita computed in accordance with Section 275.14, shall be set aside in a special fund known as the Building Rehabilitation Fund and shall be used only for the rehabilitation or reconstruction of school buildings by major repairs or changes therein, or for the payment of bonds issued for that purpose, not including ordinary current maintenance or repairs; expenditures for such major rehabilitation or such reconstruction shall not be considered current expenditures within the meaning of Subdivision 5 hereof.

Sec. 4. [Subd. 7] *Whereas the bureau of labor statistics of the United States Department of Labor is now publishing two indices showing the average cost of living; one prepared according to the method used by that bureau prior to December 15, 1950, which it terms the "old type" of index and another, based on a wider range of items which it terms the "new type," and some confusion may arise in determining the levies herein above provided for based on changes in the cost of living indices, and to avoid any such confusion in computing such levies, the county auditor shall in making such levies provided for in this section, use the so-called "old type" of indices so long as they are published by the bureau, and if the bureau ceases publication of the so-called "old type" indices the county auditor shall determine such levies by computing the cost of living using the same factors which the Department of Labor used in computing the "old type" of indices.*

Approved April 18, 1951.

CHAPTER 474—H. F. No. 510

An act relating to the compensation of assessors in cer-